

ASSESSOR**BUDGET UNIT: STATE/COUNTY PROPERTY TAX ADMINISTRATION
PROGRAM (RCS ASR)****I. GENERAL PROGRAM STATEMENT**

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state has passed legislation extending this program through calendar year 2002.

Effective January 01, 2002, the state legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with the 2002-03 fiscal year and is authorized until the 2006-07 fiscal year. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	2,119,952	3,290,454	2,195,667	3,287,378
Total Revenue	2,201,158	2,179,938	2,187,384	2,179,938
Fund Balance		1,110,516		1,107,440
Budgeted Staffing		31.0		30.0
<u>Workload Indicators</u>				
Assessment Backlogs:				
Proposition 8	113,907	107,391	90,836	107,391
Mandatory Audits	420	370	468	370

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)**STAFFING CHANGES**

Budgeted staffing shows a net decrease of 1.0 position due to a deletion of an Administrative Clerk II position.

PROGRAM CHANGES

Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted in the county system on a fiscal year basis.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Assessor - State/County Property Tax			ACTIVITY: Finance		
FUND: Special Revenue RCS ASR					
	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	1,444,408	1,412,004	1,412,004	121,485	1,533,489
Services and Supplies	687,813	975,800	975,800	(170,157)	805,643
Equipment	63,446	64,000	64,000	(64,000)	-
Contingencies	-	838,650	838,650	109,596	948,246
Total Appropriation	2,195,667	3,290,454	3,290,454	(3,076)	3,287,378
<u>Revenue</u>					
Taxes	45,152	40,000	40,000	-	40,000
State, Fed or Gov't Aid	2,142,232	2,139,938	2,139,938	-	2,139,938
Total Revenue	2,187,384	2,179,938	2,179,938	-	2,179,938
Fund Balance		1,110,516	1,110,516	(3,076)	1,107,440
Budgeted Staffing		31.0	31.0	(1.0)	30.0

ASSESSOR

Board Approved Changes to Base Budget

Salaries and Benefits	121,485	Increase in salaries to accommodate MOU increase, step increases and reduction of 1.0 Administrative Clerk II.
Services and Supplies	(170,157)	Decrease expenses to compensate for MOU increases and increased contingencies.
Equipment	(64,000)	One time purchase
Contingencies	109,596	
	<u>(3,076)</u>	
Total Appropriations	<u>(3,076)</u>	
Total Revenue	<u>-</u>	
Fund Balance	<u>(3,076)</u>	